

April 29, 2011

Georgia-Pacific LLC Law Department

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J. Michael Davis

Assistant General Counsel Environmental

Ms. Linda Nachowicz, Chief Emergency Response Branch 2 United States Environmental Protection Agency Region 5 77 West Jackson Boulevard Chicago, IL 60604-3590

Re: Portage Creek Time Critical Removal Action at the Allied Paper, Inc. / Portage Creek/Kalamazoo River Superfund Site

Dear Ms. Nachowicz:

This is in response to your letter dated April 18, 2011 regarding the above time critical removal action. Please be advised that Georgia-Pacific will not perform or finance any of the activities or oversight costs associated with the time critical removal action, as to the best of our knowledge we did not and do not have any facilities that released or discharged any PCB-containing materials into Portage Creek.

Sincerely,

J. Michael Davis

Assistant General Counsel – Environmental

JMD/rd

cc: James E. Brunner

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